

AGREEMENT
BETWEEN
THE GOVERNMENT OF THE REPUBLIC OF INDIA
AND
THE GOVERNMENT OF THE STATE OF QATAR
ON CO-OPERATION AND MUTUAL ASSISTANCE
IN CUSTOMS MATTERS

The Government of the Republic of India and the Government of the State of Qatar (hereinafter referred to singularly as "Contracting Party" and collectively as "the Contracting Parties");

Considering that offences against Customs law are prejudicial to the economic, commercial, financial, social, health, environmental and cultural interests of the two countries;

Considering the importance of and promoting efficient and transparent procedures in reducing costs and enhancing predictability for the trading communities of the two countries;

Considering the importance of ensuring the accurate assessment and collection of Customs duties, taxes and any other charges and fees on the importation/exportation of goods as well as the proper implementation of Customs legislation related to prohibitions, restrictions and other trade policy measures;

Convinced that enforcement actions against Customs offences can be made more effective by close co-operation between their Customs Administrations;

Concerned about the trends of illicit trafficking of narcotic drugs and psychotropic substances and bearing in mind that they are hazardous to public health and society; and

Having regard to the relevant international conventions as well as the recommendations of the World Customs Organization encouraging mutual assistance;

Have agreed as follows:

CHAPTER I

Article 1

Definition

For the purposes of the Agreement the following definitions shall mean:

- (a) "Customs Administration": for the Republic of India, the Central Board of Excise and Customs, and for the State of Qatar, the General Authority of Customs;
- (b) "Customs duties": all duties, taxes, fees or any other charges which are levied, or in connection with the importation or exportation of goods, in the territories of the Contracting Parties in the application of Customs laws, but not including fees and charges for services rendered;
- (c) "Customs law": any legal and administrative provisions applicable or enforceable by either Customs administration in connection with the importation, exportation, transshipment, transit, storage and movement of goods, including legal and administrative provisions relating to measures of prohibition, restriction, and control;
- (d) "Customs offence": any violation or attempted violation of Customs laws;
- (e) "Information": any data whether processed, not processed, or analysed and documents, reports and other communications in any format, including electronic, or certified or authenticated copies thereof;

- (f) "Narcotic drug": any substance of natural or synthetic origin enumerated in Schedules I and II of the 1961 Single Convention on Narcotic Drugs (with relevant amendments);
- (g) "Person": shall mean both natural and legal person, unless the context otherwise requires;
- (h) "Personal data": any data concerning an identified or identifiable natural person;
- (i) "Precursor Chemical": any controlled chemical substance used in the production of narcotic drugs and psychotropic substances, enumerated in Tables I and II of the 1988 UN Convention against the Illicit Traffic in Narcotic Drugs and Psychotropic Substances;
- (j) "Psychotropic substance": any substance of natural or synthetic origin, enumerated in Schedules I, II, III and IV of the 1971 UN Convention on Psychotropic Substances;
- (k) "Requesting Customs Administration": the Customs Administration that requests assistance; and
- (l) "Requested Customs Administration": the Customs Administration from which the assistance is requested.

CHAPTER II

Article 2

Scope of the Agreement

1. The Customs Administrations of the Contracting Parties agree to strengthen, promote and develop cooperation and mutual assistance on matters pertaining to Customs between the two Contracting Parties and to strengthen mutual understanding and communication.
2. The Contracting Parties shall through their Customs administrations provide each other with assistance under the terms set out in this Agreement:

- (a) for the prevention, investigation and combating of Customs offences for the proper application of Customs law; and
- (b) for facilitating trade.

3. The mutual assistance under this Agreement shall be provided in accordance with the laws in force in the territory of the State of the Requested Customs Administration and within the competence and resources of the Customs Administration.

4. This Agreement shall be without prejudice to any mutual legal assistance agreements between the Contracting Parties, that may exist prior to or come into existence subsequent to this Agreement coming into force.

5. The provisions of this Agreement shall not give rise to a right on the part of any private person to obtain, suppress or exclude any evidence or to impede the execution of a request for assistance.

6. This Agreement shall be applicable in the territories of the Contracting Parties.

Article 3

Scope of General Assistance

1. The Customs Administrations shall provide each other, either on request or on their own initiative, with information and intelligence which helps to ensure proper application of the Customs law and the prevention, investigation, prosecution and combating of Customs offences in relation to the movements of goods and passengers between the Contracting Parties.

2. On request, the Requested Customs Administration shall provide all information about the Customs law and procedures, applicable in that Contracting Party and relevant to inquiries relating to a Customs offence.

3. Either Customs Administration shall communicate, either on request or on its own initiative, any available information relating to:

- (a) new Customs law enforcement techniques having proved their effectiveness;
- (b) new trends, means or methods of committing Customs Offences;

- (c) the entry into and exit from its territory, of particular persons known to be or suspected of having contravened the Customs law enforced by the Requesting Customs Administration.

4. On request, the Requested Customs Administration shall provide the Requesting Customs Administration, any available information :-

- (a) contained in Customs documents relating to the movement of goods, between the Contracting Parties, which are suspected of being contrary to the Customs law of the Requesting Administration;
- (b) enabling false declarations to be detected, in-particular with regard to Customs value;
- (c) concerning certificates of origin, invoices, or other documents, known to be, or suspected of being, false; and
- (d) concerning the authenticity of any document produced in support of a declaration made to the authorities of the Requesting Customs Administration.

5. The Customs Administrations of the Contracting Parties shall co-operate in:-

- (a) establishing and maintaining channels of communication to facilitate the secure and rapid exchange of information;
- (b) facilitating effective coordination;
- (c) the research, development and application of new Customs procedures;
- (d) the training and exchange of personnel in order to advance mutual interest;
- (e) the consideration and testing of new equipment or procedures; and
- (f) any other matters of mutual interest that may from time to time require their joint action.

6. The Customs Administrations of the Contracting Parties shall, to the extent possible, cooperate and exchange information in their enforcement against the illicit trafficking of Narcotic Drugs.

Psychotropic Substances, Precursors chemicals and other prohibited goods.

CHAPTER III

Article 4

Information for the Application and Enforcement of Customs Law

1. The Requested Customs Administration, if specifically requested by the other Customs Administration shall provide information on:

- (a) whether goods imported into the territory of the Requesting Customs Administration have been lawfully exported from the territory of the Requested Customs Administration; and
- (b) whether goods exported from the territory of the Requesting Customs Administration have been lawfully imported into the territory of the Requested Customs Administration.

2. The Requested Customs Administration shall also provide the details of the Customs procedures adopted in the course of Customs clearance of the goods.

3. The request shall specify the verification procedures that the Requesting Customs Administration wishes of the Requested Customs Administration to undertake and shall clearly describe the specific information requested.

Article 5

Surveillance and Information

1. On request, the Requested Customs Administration shall within the limits of its territory, maintain surveillance over and provide information on:

- (a) goods either in transport or in storage, known to have been used or suspected of being used to commit Customs offences in the territory of the Requesting Customs Administration;
- (b) means of transport known to have been used or suspected of being used to commit Customs offences in the territory of the Requesting Customs Administration;
- (c) premises in the territory of the Requested Customs Administration known to have been used or suspected of being used in connection with the commission of a Customs offences in the territory of the Requesting Customs Administration; and
- (d) a natural or legal person, known to have committed Customs offences or suspected of doing so in the territory of the Requesting Customs Administration.

2. The results of such surveillance shall be communicated to the other Customs administration as soon as is reasonably possible.

Article 6

1. The Customs Administrations shall provide each other, either on request or on their own initiative, with information and intelligence on transactions, or acts completed or planned, which constitute or appear to constitute a Customs offence.

2. In serious cases that could involve substantial damage to the economy, public health, public security or any other vital interest of one Contracting Party, the Customs Administration of the other Contracting Party shall, wherever possible, supply information and intelligence on its own initiative.

CHAPTER IV

Article 7

Technical Co-operation

1. The Customs Administrations of the Contracting Parties shall co-operate with each other in Customs matters including:

- (a) the exchange of Customs officers or experts when mutually beneficial for the purpose of advancing the understanding of each other's Customs techniques;
- (b) the exchange of information and experience in the use of interdiction and detection equipment;
- (c) the exchange of professional, scientific and technical data relating to Customs law and procedures;
- (d) the exchange of information to promote the simplification and harmonisation of their Customs procedures.

2. Notwithstanding sub section (1) of this Article, in case the Requested Customs Administration is unable to provide the requested assistance to the Requesting Customs Administration, it shall inform the Requesting Customs Administration the reasons for such inability.

CHAPTER V

Article 8

Trade Facilitation

The Customs Administrations of the Contracting Parties shall endeavour to facilitate trade and agree that the following principles, in particular, are the basis for the development, and administration of trade facilitation measures:

- (a) transparency, efficiency, simplification, harmonisation and consistency of trade procedures;
- (b) promotion of international standards and consistency with applicable multilateral instruments ;
- (c) use of information technology;
- (d) governmental controls based on risk management;
- (e) cooperation within each Contracting Party among customs and other border authorities; and
- (f) appropriate consultations with their respective business communities.

2. Each Contracting Party shall adopt or maintain simplified customs procedures for the efficient release or clearance of goods declared by importers or their authorized agents who have proven to be reliable.

Article 9

Risk Management

Each Contracting Party shall apply automation and risk management systems to the extent possible, for risk analysis and targeting, that enable its customs authorities to focus their inspection activities efficiently and effectively and to facilitate the clearance and movement of legitimate trade.

Article 10

Transparency

Each Contracting Party shall ensure that its Customs and other trade-related laws, regulations, and general administrative procedures and other requirements are readily available to all interested parties including in an electronic manner.

Article 11

Customs Valuation

The WTO Agreement on Implementation of Article VII of the GATT 1994 shall govern Customs valuation applied to trade between the Contracting Parties.

CHAPTER VI

Article 12

Exchange of Information and Intelligence

1. The Customs Administration of a Contracting Party, if specifically requested by the other Customs Administration shall provide Customs documents, shipment documents, records of evidence, or their certified copies, giving information on actions, carried out or intended, which constitute or may constitute an offence against the Customs laws in force in the territory of the other Customs Administration.
2. The Customs Administration of a Contracting Party shall request for original documents, only in cases, where certified or authenticated copies would be insufficient. The said original documents shall be returned as soon as possible and without delay upon request. Rights of the Requested Customs Administration or of third parties relating thereto shall remain unaffected.
3. The information provided to the other Contracting Party can be transmitted via electronic means instead of the documents specified in this Agreement. It shall contain explanations necessary for the interpretation and use of such information.
4. Any information and intelligence to be exchanged under this Agreement shall be accompanied by all relevant information for interpreting or utilizing it.

Article 13

Communication of the Requests

1. Requests for assistance under this Agreement shall be communicated directly between the Customs Administrations of the Contracting Parties. Each Customs Administration will designate Nodal

Point(s) for this purpose and will provide details thereof to the other Customs Administration. Any change in the designated nodal point shall be communicated promptly.

2. Requests for assistance under this Agreement shall be made in writing or electronically or orally, if the circumstances so warrant and shall be accompanied by any information deemed useful for the purpose of complying with such requests. The Requested Customs Administration may require written confirmation of electronic requests. The oral requests would invariably be followed up with written confirmation within thirty (30) working days.

3. Requests shall be made in English language. Any non-English document accompanying such requests shall be translated, to the extent necessary, into English language.

4. Requests made pursuant to sub-section (2) of this Article, shall include the following data:

- (a) Name of the concerned unit of the Requesting Customs Administration;
- (b) Nature of the assistance requested and reasons for the request;
- (c) Brief description of the case under review and the relevant legal and administrative provisions;
- (d) Names and addresses of the persons to whom the request relates, if known; and
- (e) Any other information which may assist in the execution of the request.

5. Where the Requesting Customs Administration requests that a certain procedure or methodology should be followed, the reasons for such specific requests may be mentioned. The Requested Customs Administration, in such cases, may comply with the request, subject to its national legal, regulatory and administrative provisions.

6. The Requested Customs Administration shall endeavour to provide the information requested for by the Requesting Customs Administration at the earliest, preferably within six (6) months of its receipt by the Requested Customs Administration.

7. If the Requested Customs Administration does not have the information requested, it shall in accordance with and within the scope of its national legal and administrative provisions, either:

- (a) Initiate inquiries to obtain that information;
- (b) Promptly transmit the request to the appropriate agency; or
- (c) Indicate which relevant authorities are concerned.

8. Any inquiry under sub-section (7) of this Article may include the recording of statements of persons from whom information is sought in connection with a Customs offence and from concerned witnesses and experts. Notwithstanding the procedure prescribed in sub section (7) of this Article, in case the Requested Customs Administration is unable to provide the required information or documents to the Requesting Customs Administration, it shall inform the Requesting Customs Administration of the reasons for such inability.

Article 14

Presence of Officials in the Territory of the Other Contracting Party

1. On request, officials specially designated by a Requesting Customs Administration may, with the authorization of the Requested Customs Administration and subject to conditions the latter may impose, for the purpose of investigating a Customs offence:

- (a) examine, in the offices of the Requested Customs Administration, documents and any other information relating to those Customs offences, and be supplied with copies thereof;
- (b) be present during any inquiry conducted by the Requested Customs Administration in the country of the Requested Customs Administration - which is relevant to the Requesting Customs Administration. These officials shall only have an advisory role.

2. When officials of the Requesting Customs Administration are present in the country of the other Customs Administration under the circumstances provided under sub-section 1(b) of this Article, they must at all times be able to furnish proof of their official identity.

3. Officials shall, while in the country of the other Customs Administration under the terms of this Agreement, be responsible for any offence they may commit and shall enjoy, to the extent provided by

its national laws, the same protection as accorded to its own Customs officers.

Article 15

Confidentiality of Information

1. Any information or documents received under this Agreement shall be eligible for use in administrative, quasi judicial or judicial proceedings and in inquiries. However, such information and documents shall not be used for purposes other than those specified in this Agreement unless a written consent of the other Customs Administration has been obtained.

2. Any exchange of information in any form whatsoever, made between the Customs Administrations pursuant to this Agreement shall have the same right of protection granted to the information and documents in accordance with the laws of the Contracting Party to which the Requesting Customs Administration belongs.

3. Where personal data are exchanged under this Agreement, the Customs Administration of the Contracting Party shall ensure that these are used only for the purposes indicated and shall also ensure a standard of data protection according to national laws.

Article 16

Experts and Witnesses

1. The Customs Administration of the Contracting Party, upon request, may authorize their officials to appear as experts or witnesses in administrative, quasi-judicial or judicial proceedings carried out in the country of the Requesting Customs Administration and supply available records, documents or other evidence or certified copies of said documents, as may be essential to the proceedings.

2. During the presence of such authorized officials in the country of the Requesting Customs Administration, the provisions of Article 14(2) & 14(3) shall apply.

Article 17

Exceptions from the obligation to render assistance

1. If the Requested Administration considers that compliance with the request will be prejudicial to the sovereignty, security or any other

essential interest of its State, it may refuse to provide the assistance requested under this Agreement completely or partially, or to make the rendering of the requested assistance dependant on certain terms and conditions.

2. If the Requesting Customs Administration would be unable to comply if a similar request was made by the Requested Administration, it shall draw attention to that fact in its request. Compliance with such a request shall be within the discretion of the Requested Administration.

3. If the assistance is refused, the reasons shall be notified in a written form to the Requesting Administration as soon as possible.

Article 18

Financial Arrangements

1. Each Customs Administration shall waive all claims for reimbursement of costs incurred in the execution of this Agreement, with the exception of mutually agreed expenses for experts, witnesses, interpreters and translators other than Government employees, which shall be borne by the Requesting Administration.

2. If expenses of a substantial and extraordinary nature are or will be required to execute a request, the Administrations shall consult to determine the terms and conditions under which the request will be executed as well as the manner in which the costs shall be borne.

CHAPTER VII

Article 19

Joint Customs Cooperation Committee

1. A Joint Customs Cooperation Committee comprising equal number of officers from and to be nominated by the Customs Administrations of each Contracting Party shall be established. It shall meet at such place, time and with such agenda as may in advance be mutually agreed upon by the Customs Administrations.

2. The Joint Customs Cooperation Committee shall inter alia:

(a) oversee the proper functioning of the Agreement;

- (b) examine all issues arising from its application;
- (c) take measures necessary for customs cooperation in accordance with the objectives of this Agreement.;
- (d) exchange views on any points of common interest regarding customs cooperation, including future measures and the resources for them;
- (e) recommend solutions aimed at attaining the objectives of this Agreement.

3. The Joint Customs Cooperation Committee shall adopt its internal rules of procedure.

Article 20

Settlement of Disputes

1. All disputes concerning the interpretation and application of this Agreement shall be settled through negotiations between the Contracting Parties.

2. Unresolved disputes or difficulties will be settled by diplomatic means.

Article 21

Amendments and modifications

Amendments or modifications of this Agreement shall be made through mutual consent of the Contracting Parties and shall enter into force in accordance with the provisions of Article 22.

Article 22

Entry into force and termination of the Agreement

1. This Agreement shall enter into force from the first day of the second month after the Customs Administrations have notified each other in writing, through the diplomatic channel, that the necessary national legal requirements for entry into force of this Agreement have been fulfilled.

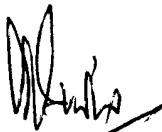
2. This Agreement will be in force for an indefinite period unless either Contracting Party gives three months advance notice in writing about its intention to terminate the Agreement. The termination shall take effect three months after the date of such notification.

3. Further, each Customs Administration reserves the right for reasons of national security, national interest, public order or public health, to suspend temporarily, in whole or in part, the implementation of this Agreement. Such temporary suspension shall take effect after one month from the date on which intimation has been given to the other Customs Administration through diplomatic channels.

4. The termination or temporary suspension of this Agreement shall not affect the implementation of ongoing programmes which have been agreed upon prior to the date of such termination or temporary suspension.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto by their respective Governments, have signed this Agreement.

DONE at Doha, on 05 June 2016, in two originals, each in the Hindi, Arabic and English languages, all texts being equally authentic. In case of any divergence of interpretation of the provisions of this Agreement, the English language text shall prevail.



FOR THE GOVERNMENT OF THE
REPUBLIC OF INDIA



FOR THE GOVERNMENT OF THE
STATE OF QATAR